

QUARTERLY FINANCIAL REPORT (QFR) FOR MANUFACTURING, MINING, AND TRADE CORPORATIONS

Historical Data File Documentation
Standard Industrial Classification (SIC) Version
Documentation Revised 12/21/2010

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A. General Information

Historical Data Description:

Based upon a sample survey, summary statistics are provided for the domestic operations of all manufacturing corporations with total assets of \$250,000 or more (at time of sampling); and of mining, wholesale, and retail trade corporations with total assets of \$50 million or more (at time of sampling).

Data are tabulated by industry and by asset size (at time of quarterly data collection), and include financial data (income statement, balance sheet, and reconciliation of retained earnings) for the quarter/year indicated on each spreadsheet. Data are the final published version for each quarter/year, and are presented in the millions of dollars.

Internet Site:

Current QFR publications, press releases, report forms, and instructions, are available for downloading at <http://www.census.gov/econ/qfr/>. The Introduction section of each QFR publication includes survey description, data analysis, survey methodology, and other detailed information.

Inquiries:

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Suggested Citation:

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Washington, DC 20233
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Report for
Manufacturing, Mining,
and Trade Corporations.

B. File Specifications

File Structure:

Microsoft Excel Workbooks, compatibility (xls) mode (separate spreadsheet for each quarter/year).

Spreadsheet Format:

Row(s)	Description
1	Quarter and Year
2	Industry Codes (see Section C. for definitions)
3	Asset Size Codes (see Section D. for definitions)
4 - 73	Financial Data Item Codes (see Section E. for definitions)

Presentation Format:

QFR data in this historical data series were collected on three financial report forms. The long form (“QFR-101(MG)”) was mailed to manufacturing, mining, and wholesale trade corporations with \$50 million or more in assets (at time of sampling). The long form (“QFR-102(TR)”) was mailed to retail trade corporations with \$50 million or more in assets (at time of sampling). The short form (“QFR-101A(MG)”) was an abbreviated version of the long form (“QFR-101(MG)”), and was mailed to manufacturing corporations with \$250,000 or more in assets, and less than \$50 million in assets (at time of sampling).

Universe totals are presented on the short-form basis. Data items found only on the long form are collapsed into short-form items (as shown in the table below), and remaining long-form items are zero-filled.

Data for manufacturing corporations with assets of \$25 million and over (at time of quarterly data collection) are also presented on the long-form basis. Short-form items are expanded into long-form items (indicated by “*” in the table below), and long-form items not appearing on the short form are zero-filled.

See Section E. for financial data item code definitions.

Form Conversion:

Long Form Financial Data Items	Collapsed into Short Form Financial Data Items
DIVINC • OTHNOPEXP NONRECUR EQUITYINC	OTHNOPEXP
• FEDTAXES OTHERTAX	FEDTAXES
EXTRAORD CUMACTG • OTHERCRDR	OTHERCRDR
DEPOUTUS TREASSEC1 TREASSEC2 COMMPAPER STATESEC FOREGNSEC • OTHSTINV	OTHSTINV
RECUSGOVT • ACCTRECEV	ACCTRECEV
TREASSEC3 • OTHNCASST	OTHNCASST
COMPAPER • STDEBTOTH	STDEBTOTH
ADVUSGOVT • OTCURLIAB	OTCURLIAB
• FEDTAXPAY OTHTAXPAY	FEDTAXPAY
INSTBONDS • INSTOTHER	INSTOTHER
LTBNDDEBT • LTOTHDEBT	LTOTHDEBT

<ul style="list-style-type: none"> ● RETEARN CUMFORCUR OTSEITEMS 	RETEARN
<ul style="list-style-type: none"> ● CAPSTOCK TREASSTK 	CAPSTOCK

C. Industry Code Definitions

Available historical data from the fourth quarter 1987 through the third quarter 2000 were tabulated by industries classified using SIC. Beginning in fourth quarter 2000, data were tabulated by industries using North American Industry Classification System (NAICS). A discussion of SIC is available at the web site <http://www.census.gov/epcd/www/sic.html>. For current information concerning NAICS, please visit the web site <http://www.census.gov/eos/www/naics/>.

QFR Industry Codes, Publication Titles, and Corresponding SIC Codes, Fourth Quarter 1987 - Fourth Quarter 1991:

Spread sheet Column(s)	QFR Industry Codes	QFR Publication Titles	1987 SIC Industry Codes (Ranges)
B - D	20	Food and Kindred Products (includes Tobacco Manufactures)	2011 - 2141
E - G	22	Textile Mill Products	2211 - 2299
H - J	26	Paper and Allied Products	2611 - 2679
K - M	27	Printing and Publishing	2711 - 2796
N - P	28	Chemicals and Allied Products	2812 - 2899
Q - S	28.1	Industrial Chemicals and Synthetics	2812 - 2819, 2823 - 2824, 2861 - 2869
T - V	28.3	Drugs	2833 - 2836
W - Y	29	Petroleum and Coal Products	2911 - 2999
Z - AB	30	Rubber and Misc. Plastics Products	3011 - 3089
AC - AE	32	Stone, Clay, and Glass Products	3211 - 3299
AF - AH	33	Primary Metal Industries	3312 - 3399

AI - AK	34	Fabricated Metal Products	3411 - 3499
AL - AN	35	Machinery, Except Electrical	3511 - 3599
AO - AQ	36	Electrical and Electronic Equipment	3612 - 3699
AR - AT	37	Transportation Equipment	3711 - 3799
AU - AW	37.1	Motor Vehicles and Equipment	3711 - 3716
AX - AZ	37.7	Aircraft, Guided Missiles, and Parts	3721 - 3728, 3761 - 3769
BA - BC	38	Instruments and Related Products	3812 - 3873
BD	50	Wholesale Trade, Durable Goods	5012 - 5099
BE	51	Wholesale Trade, Nondurable Goods	5111 - 5199
BF	53	General Merchandise Stores	5311 - 5399
BG	54	Retail Food Stores	5411 - 5499
BH - BR	98	All Nondurable Manufacturing Industries	2011 - 2399, 2611 - 3199
BS - BU	98.1	Other Nondurable Manufacturing Industries	2311 - 2399, 3111 - 3199
BV - CF	99	All Durable Manufacturing Industries	2411 - 2599, 3211 - 3999
CG - CI	99.1	Other Durable Manufacturing Industries	2411 - 2599, 3911 - 3999
CJ	10. - 14.	All Mining	1011 - 1499
CK - CU	20. - 39.	All Manufacturing	2011 - 3999
CV - CX	33.1 - 33.2	Iron and Steel	3312 - 3325, 3398 - 3399
CY - DA	33.5 - 33.6	Nonferrous Metals	3331 - 3369
DB	50. - 51.	All Wholesale Trade	5012 - 5199

DC	53. - 59.	All Retail Trade	5311 - 5999
DD	55. - 59.	All Other Retail Trade	5511 - 5999

**QFR Industry Codes, Publication Titles, and Corresponding SIC Codes,
First Quarter 1992 - Third Quarter 2000:**

Spread sheet Column(s)	QFR Industry Codes	QFR Publication Titles	1987 SIC Industry Codes (Ranges)
B - D	20	Food and Kindred Products (includes Tobacco Manufactures)	2011 - 2141
E - G	22	Textile Mill Products	2211 - 2299
H - J	24	Lumber and Wood Products	2411 - 2499
K - M	25	Furniture and Fixtures	2511 - 2599
N - P	26	Paper and Allied Products	2611 - 2679
Q - S	27	Printing and Publishing	2711 - 2796
T - V	28	Chemicals and Allied Products	2812 - 2899
W - Y	28.1	Industrial Chemicals and Synthetics	2812 - 2819, 2823 - 2824, 2861 - 2869
Z - AB	28.3	Drugs	2833 - 2836
AC - AE	28.4	Residual of Chemicals	2841 - 2851, 2873 - 2899
AF - AH	29	Petroleum and Coal Products	2911 - 2999
AI - AK	30	Rubber and Misc. Plastics Products	3011 - 3089
AL - AN	32	Stone, Clay, and Glass Products	3211 - 3299
AO - AQ	33	Primary Metal Industries	3312 - 3399
AR - AT	34	Fabricated Metal Products	3411 - 3499

AU - AW	35	Machinery, Except Electrical	3511 - 3599
AX - AZ	36	Electrical and Electronic Equipment	3612 - 3699
BA - BC	37	Transportation Equipment	3711 - 3799
BD - BF	37.1	Motor Vehicles and Equipment	3711 - 3716
BG - BI	37.7	Aircraft, Guided Missiles, and Parts	3721 - 3728, 3761 - 3769
BJ - BL	38	Instruments and Related Products	3812 - 3873
BM - BO	39	Miscellaneous Manufacturing	3911 - 3999
BP	50	Wholesale Trade, Durable Goods	5012 - 5099
BQ	51	Wholesale Trade, Nondurable Goods	5111 - 5199
BR	53	General Merchandise Stores	5311 - 5399
BS	54	Retail Food Stores	5411 - 5499
BT - CD	98	All Nondurable Manufacturing Industries	2011 - 2399, 2611 - 3199
CE - CG	98.1	Apparel (Includes Leather Products) Formerly Named: Other Nondurable Manufacturing Industries	2311 - 2399, 3111 - 3199
CH - CR	99	All Durable Manufacturing Industries	2411 - 2599, 3211 - 3999
CS - CU	99.1	Other Durable Manufacturing Industries	2411 - 2599, 3911 - 3999
CV	10. - 14.	All Mining	1011 - 1499
CW - DG	20. - 39.	All Manufacturing	2011 - 3999
DH - DJ	33.1 - 33.2	Iron and Steel	3312 - 3325, 3398 - 3399
DK - DM	33.5 - 33.6	Nonferrous Metals	3331 - 3369
DN	50. - 51.	All Wholesale Trade	5012 - 5199

DO	53. - 59.	All Retail Trade	5311 - 5999
DP	55. - 59.	All Other Retail Trade	5511 - 5999

D. Asset Size Code Definitions

Asset Size Code	Description	Presentation Format
01	Total assets under \$5 million	Short format
02	Total assets \$5 million to less than \$10 million	Short format
03	Total assets \$10 million to less than \$25 million	Short format
04	Total assets under \$25 million	Short format
05	Total assets \$25 million and over	Long format
06	Total assets \$25 million to less than \$50 million	Long format
07	Total assets \$50 million to less than \$100 million	Long format
08	Total assets \$100 million to less than \$250 million	Long format
09	Total assets \$250 million to less than \$1 billion	Long format
10	Total assets \$1 billion and over	Long format
11	All total asset sizes (universe totals)	Short format

E. Financial Data Item Code Definitions

Row	Financial Data Item Code	QFR Publication Financial Data Item
4	SALES	Net sales, receipts, and operating revenues
5	DEPREC	Depreciation, depletion, and amortization of property, plant, and equipment

6	OTHERCOST	All other operating costs and expenses
7	OPERINC	Income (loss) from operations
8	INTEXP	Interest expense
9	DIVINC	Dividend income ¹
10	OTHNOPEXP	Other recurring nonoperating income (expense), including interest income, royalties, minority interest, etc. ² All other nonoperating income (expense) ³
11	NONRECUR	Nonrecurring items, including gain (loss) on sale of assets, restructuring costs, asset writedowns, disposal of business segments, etc. ¹
12	EQUITYINC	Net income (loss) of foreign branches and equity in earnings (losses) of domestic and foreign nonconsolidated subsidiaries and other investments accounted for by the equity method, net of foreign taxes ¹
13	NIBT	Income (loss) before income taxes
14	FEDTAXES	Provision for current and deferred domestic income taxes: Federal ² Provision for current and deferred domestic income taxes ³
15	OTHERTAX	Provision for current and deferred domestic income taxes: Other ¹
16	NIAT	Income (loss) after income taxes
17	EXTRAORD	Extraordinary gains (losses), net of taxes ¹
18	CUMACTG	Cumulative effect of accounting changes, net of taxes ¹
19	NIQUARTER	Net income (loss) for quarter ¹
20	DIVIDENDS	Cash dividends charged to retained earnings this quarter
21	NIRTINBUS	Net income retained in business
22	RETBEQ	Retained earnings at beginning of quarter
23	OTHERCRDR	Other direct credits (charges) to retained earnings (net), including stock and other non-cash dividends, etc.
24	RETEND	Retained earnings at end of quarter
25	CASH	Cash and demand deposits in the U.S.

26	TIMEDEP	Time deposits in the U.S., including negotiable certificates of deposit
27	DEPOUTUS	Cash and deposits outside the U.S. ¹
28	TOTALCASH	Total cash on hand and in banks ² Total cash on hand and in U.S. banks ³
29	TREASSEC1	U.S. Treasury and Federal agency securities: Subject to agreements to sell ¹
30	TREASSEC2	U.S. Treasury and Federal agency securities: Other, due in 1 year or less ¹
31	COMMPAPER	Commercial and finance company paper of U.S. issuers ¹
32	STATESEC	State and local government securities, due in 1 year or less ¹
33	FOREGNSEC	Foreign securities, due in 1 year or less ¹

34	OTHSTINV	Other short-term financial investments ² Other short-term financial investments, including marketable and government securities, commercial paper, etc. ³
35	TOCASHSEC	Total cash, U.S. Government and other securities
36	RECUSGOVT	Trade receivables from U.S. Government ¹
37	ACCTRECEV	Other trade accounts and trade notes receivable (less allowance for doubtful accounts) ² Trade accounts and trade notes receivable (less allowance for doubtful accounts) ³
38	TOTRECEV	Total receivables ¹
39	INVENTORY	Inventories
40	OTHCURASS	All other current assets
41	TOCRASSET	Total current assets
42	FIXASSETS	Property, plant, and equipment
43	LAND	Land and mineral rights
44	ACCDEPREC	Accumulated depreciation, depletion, and amortization
45	NETPPE	Net property, plant, and equipment

46	TREASSEC3	U.S. Treasury and Federal agency securities, due in more than 1 year ¹
47	OTHNCASST	All other noncurrent assets, including investment in nonconsolidated entities, long-term investments, intangibles, etc.
48	TOTASSET	Total Assets
49	STBANK	Short-term debt, original maturity 1 year or less: Loans from banks
50	COMPAPER	Short-term debt, original maturity 1 year or less: Commercial paper ¹
51	STDEBTOTH	Short-term debt, original maturity 1 year or less: Other short-term loans ² Short-term debt, original maturity 1 year or less: Other short-term loans, including commercial paper ³
52	ADVUSGOVT	Advances and prepayments by the U.S. Government ¹
53	ACCTPAY	Trade accounts and trade notes payable
54	FEDTAXPAY	Income taxes accrued, prior and current years, net of payments: Federal ¹
55	OTHTAXPAY	Income taxes accrued, prior and current years, net of payments: Other ² Income taxes accrued, prior and current years, net of payments ³
56	INSTBANKS	Current portion of long-term debt, due in 1 year or less: Loans from banks

57	INSTBONDS	Current portion of long-term debt, due in 1 year or less: Bonds and debentures ¹
58	INSTOTHER	Current portion of long-term debt, due in 1 year or less: Other long-term loans
59	OTCURLIAB	All other current liabilities, including excise and sales taxes, and accrued expenses
60	TOCRLIAB	Total current liabilities
61	LTBKDEBT	Long-term debt, due in more than 1 year: Loans from banks
62	LTBNDDEBT	Long-term debt, due in more than 1 year: Bonds and debentures ¹
63	LTOTHDEBT	Long-term debt (due in more than 1 year): Other long-term loans
64	OTHNCLIAB	All other noncurrent liabilities, including deferred income taxes, capitalized leases, and minority stockholders' interest in consolidated domestic corporations

65	TOTLIAB	Total liabilities
66	CAPSTOCK	Capital stock and other capital ² Capital stock and other capital (less treasury stock) ³
67	RETEARN	Retained earnings
68	CUMFORCUR	Cumulative foreign currency translation adjustment ¹
69	OTSEITEMS	Other stockholders' equity items, including unearned compensation and ESOP debt guarantees ¹
70	TREASSTK	Treasury stock at cost ¹
71	STHLDEQUI	Stockholders' equity
72	TLIABEQUI	Total Liabilities and Stockholders' Equity
73	NETWKCAP	Net Working Capital: Excess of total current assets over total current liabilities

¹ Long format data item only

² Long format data item description

³ Short format data item description